



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
August 23, 2006

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

NOTICE

MOTOR FUEL EXCISE TAX REFUND

Sections 40-17-2 and 40-17-220, Code of Alabama 1975, entitles persons who use undyed motor fuel for off-road purposes in designated off-road equipment to file for a refund of the motor fuel excise tax. This claim for refund is filed on a quarterly basis.

When the state motor fuel excise tax of \$.19 per gallon is charged, the state sales tax does not apply. However, when the state motor fuel excise tax is refunded, the state sales tax is due on the cost of the fuel on which the fuel excise tax is being refunded and must be remitted to the Department of Revenue.

Attached is Form SUBT:DR, Claim for Motor Fuel Tax Refund, which has been amended to include the computation of the state sales tax. The amended form includes a block where the petitioner computes the amount of sales tax due and nets that amount against the amount of motor fuel excise tax to be refunded. The department will issue a refund of the net amount due. Failure to compute the sales tax due will result in the claim for refund being returned for completion.

In addition, a copy of the aforementioned claim for refund can be downloaded from the department's website at www.revenue.alabama.gov.

If you have any questions pertaining to this matter, please contact this office at the address or telephone number shown below.

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
MOTOR FUELS SECTION
P. O. BOX 327540
MONTGOMERY, ALABAMA 36132-7540
(334) 242-9608
(334) 242-1199 (Fax)



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
MOTOR FUELS SECTION

P.O. Box 327540 • Montgomery, AL 36132-7540 • (334) 242-9608

SUBT: DR 1/06

FOR OFFICE USE ONLY
Warrant Number:

Claim For Motor Fuel Tax Refund
(NO GASOLINE ALLOWED)

NAME			QUARTER ENDING
ADDRESS			FEIN OR SSN
CITY	STATE	ZIP CODE	PHONE NUMBER ()
<input type="checkbox"/> Check Here If New Address			CONTACT PERSON

INDICATE TYPE OF OFF-ROAD BUSINESS:

<input type="checkbox"/> Agricultural	<input type="checkbox"/> Logging	<input type="checkbox"/> Refrigeration Units
<input type="checkbox"/> Construction	<input type="checkbox"/> Mining	<input type="checkbox"/> Other _____

Attach a list of all **off-road** vehicles or equipment which you own/rent. **NOTE: Vehicles or equipment may not be designated as both on-road and off-road.**

TAX REFUND COMPUTATION:

1. Total gallons of undyed motor fuel purchased during the quarter.	1		
2. Total gallons of undyed motor fuel purchased which was used off-road for which a refund is claimed..	2		
3. Rate of tax refund. (Effective Oct. 1, 2004).....	3	X	\$ 0.19
4. Amount of refund claimed. (Line 2 multiplied by line 3.)	4		\$
SALES TAX COMPUTATION:			
5. Cost of Fuel Refunded	5		\$
6. State Sales Tax Rate	6	X	\$ 0.04
7. Total Sales Tax Due. (Line 5 multiplied by line 6.)	7		\$
8. Net Refund Due (Line 7 minus line 4.)	8		\$

Sales Tax Remitted to Alabama Department of Revenue: ☐ Yes (Account No. _____) ☐ No

AFFIDAVIT MUST BE EXECUTED

I declare under penalties of perjury that this claim has been examined by me and to the best of my knowledge and belief is true and correct, and that the number of gallons shown in Item 2 does not exceed the total number of gallons of undyed motor fuel on which I am legally entitled, under the laws of the State of Alabama, to a refund of the State excise tax paid under the provisions of Sections 40-17-2 and 40-17-220, **Code of Alabama 1975**.

Signature of Affiant: _____

Title or Position: _____

Subscribed and sworn to before me on this _____ day of _____, _____.

Signature of Notary Public: _____ My Commission Expires _____.

Any applicant for the refund of taxes who willfully files an inaccurate petition or false claim for a refund shall be subject to a penalty of 100% of the refund claimed, plus interest. Records to clearly substantiate this petition must be maintained by the applicant for a period of six years and must be made available to the Alabama Department of Revenue or its authorized agents upon request. ***FAILURE TO SUBMIT INVOICES ACCEPTABLE TO THE ALABAMA DEPARTMENT OF REVENUE OR TO COMPLETE ALL THE QUESTIONS WILL RESULT IN THIS CLAIM BEING RETURNED TO YOU.**

Contact the Alabama Department of Agriculture & Industries, Petroleum Commodities Section, P.O. Box 3336, Montgomery, AL 36109-0336 or (334) 240-7127 concerning the applicable inspection fee.

UNDYED MOTOR FUEL FOR WHICH THIS PETITION IS BEING FILED:

[illegible]

Attach additional sheets if necessary.



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION

SUBT: DRI
2/06

Instructions For Preparing Claim For Motor Fuel Tax Refund (Form SUBT: DR)

WHO MAY FILE. Any person who has purchased undyed motor fuel tax-paid and used the motor fuel in designated off-road vehicles, or other off-road equipment.

WHEN TO FILE. Only one claim per quarter may be filed by any taxpayer. The statute of limitations for filing for a refund is within three (3) years from the date the motor fuel was purchased.

WHERE TO FILE. The claim must be filed with the Alabama Department of Revenue, Sales, Use & Business Tax Division, Motor Fuels Section, P.O. Box 327540, Montgomery, AL 36132-7540.

TAX REFUND COMPUTATION.

1. Enter the total gallons of undyed fuel purchased during the quarter. These gallons must be supported by copies of invoices.
2. Enter the total gallons upon which this refund claim is based. All withdrawals of undyed motor fuel for off-road use must be listed on the back of the claim for refund form.
3. The state excise tax on motor fuel is \$0.19 per gallon, effective Oct. 1, 2004.
4. Multiply the number of tax-paid gallons used off-road by \$0.19 to compute the total refund due.

SALES TAX COMPUTATION.

5. Enter the cost of the fuel on which the excise tax is being refunded.
6. The state sales tax rate is \$0.04.
7. Multiply the cost of the fuel by \$0.04 to compute the state sales tax due.
8. Subtract the sales tax due from the amount of excise tax refund claimed to compute the net refund amount due.

DOCUMENTATION REQUIRED. Copies of purchase invoices indicating the amount of tax paid must be included when filing a claim for refund. In addition, the following information must be provided with each claim:

- Date fuel was withdrawn from storage and placed in off-road vehicle or equipment;
- Type of equipment, for example, bulldozer, fork lift, etc.;
- Equipment identification number; and
- Number of gallons placed in off-road vehicle or equipment.

APPEAL PROCEDURES. According to Section 40-2A-7, *Code of Alabama 1975*, you may appeal a denial of this claim within two years of the written notice of denial by filing a notice of appeal with the Administrative Law Division, P.O. Box 320001, Montgomery, AL 36132-0001. You have the option of appealing to the Circuit Court in Montgomery County, Alabama, or to the Alabama Circuit Court of the county in which you reside or have a principal place of business. Please provide a copy of the appeal to this office.

SIGNATURES. If the company is individually owned, this form must be signed by the owner. If the company is a partnership, this form must be signed by a partner. If the company is a corporation, this form must be signed by a corporate officer along with the officer's title.

PENALTIES. Any applicant who willfully files an inaccurate petition or false claim for a refund shall be subject to a penalty of 100 percent (100%) of the refund claimed, plus interest.

TAXPAYER ASSISTANCE. If you need further information or have any questions concerning this claim for refund, please contact the Motor Fuels Section at (334) 242-9608.

Contact the Alabama Department of Agriculture & Industries, Petroleum Commodities Section, P.O. Box 3336, Montgomery, AL 36109-0336 or (334) 240-7127 concerning the applicable inspection fee.